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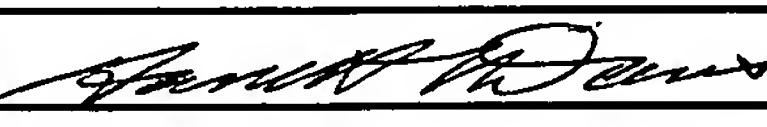
Total Number of Pages in This Submission

Application Number	10/577,355
Filing Date	04/28/2006
First Named Inventor	Hiroyuki IKEUCHI
Art Unit	1796
Examiner Name	S. Sastri

Attorney Docket Number 51204

ENCLOSURES (Check all that apply)		
<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement  <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/ Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation <input type="checkbox"/> Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input type="checkbox"/> Other Enclosure(s) (please identify below):
<b>Remarks</b> The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account No. 18-2220. A duplicate copy of this sheet is attached. <input type="checkbox"/> Any additional excess claim fees under 37 C.F.R. § 1.16. <input type="checkbox"/> Any additional patent application processing fees under 37 C.F.R. § 1.17.		

## SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm Name	Roylance, Abrams, Berdo & Goodman, L.L.P. (Customer No. 01609)		
Signature			
Printed name	Garrett V. Davis		
Date	03/19/2009	Reg. No.	32,023

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PATENT

51204

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of :  
Hiroyuki IKEUCHI et al. : Art Unit: 1796  
Serial No.: 10/577,355 : Examiner: S. Sastri  
Filed: April 28, 2006 :  
For: PARTICULATE WATER-ABSORBENT :  
RESIN COMPOSITION AND ITS :  
PRODUCTION PROCESS :  
:

**AMENDMENT**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In response to the December 22, 2008 Office Action, please amend the above-identified application as follows.